ANNUAL REPORT OF GAS PIPELINE COMPANIES

FOR THE YEAR ENDED

DECEMBER 31, 2007

FOR

(NAME OF COMPANY)



TO THE UTAH STATE TAX COMMISSION

PROPERTY TAX DIVISION
UTILITIES & TRANSPORTATION SECTION
210 NORTH 1950 WEST, THIRD FLOOR
SALT LAKE CITY, UTAH 84134

(801) 297-3600

www.propertytax.utah.gov

THIS REPORT IS SUBJECT TO AUDIT



UTAH STATE TAX COMMISSION PROPERTY TAX DIVISION TABLE OF CONTENTS

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UTAH STATE TAX COMMISSION PROPERTY TAX DIVISION NOTICE

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NOTICE

It is the policy of the Property Tax Division to assess penalties in accordance with the laws of the State of Utah. It is further policy of the Division to regard any late, non-filed or incomplete return as subject to the penalties of section 59-2-202(1) and (3) described below.

UTAH CODE ANNOTATED 59-2-202(1)(a) provides, in part, that "A person, or officer or agent...shall, on or before March 1 of each year, furnish to the commission a statement signed and sworn to by the person, officer, or agent; showing in detail real property and tangible personal property located in the state that the person owns or operates; containing the number of miles of taxable tangible personal property in each county that the person owns or operates; and as valued on January 1 of the year for which the person, officer, or agent is furnishing the statement; and containing any other information the commission requires. (b) The commission may allow an extension for filing the statement under Subsection (1)(a) for a time period not exceeding 30 days."

It is the policy of the Division that requests for extension are never automatic (except if 59-2-202 (1)(c)(ii) is applicable) and must be received before March 1. Requests for extension must be in writing. The request for extension must include documentation showing that the extension is justified. An extension of the time in which an annual report shall be filed is limited to circumstances where the taxpayer can show that an extension is necessary for reasons that are entirely beyond the control of the taxpayer. An extension may be granted no more than 30 days, and is not granted unless a written reply granting the extension is received from the Division.

UTAH CODE ANNOTATED 59-2-202(3) provides, in part, that "Except as provided in Subsection (3)(c), the commission shall assess a person a penalty as provided in Subsection (3)(b), if the person, or an officer or agent of that person, fails to file the statement required under Subsection (1)(a) on or before the later of March 1, or if the commission allows an extension under Subsection (1)(c) for filing the statement, the day after the last day of the extension period; or any other information the commission determines to be necessary to establish valuations for assessment purposes; or apportion an assessment. The penalty described in Subsection (3)(a) is an amount equal to the greater of 10% of the person's estimated tax liability under this chapter for the current calendar year not to exceed \$50,000; or \$100."



UTAH STATE TAX COMMISSION PROPERTY TAX DIVISION INSTRUCTIONS FOR FILING THIS REPORT

2008

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PURPOSE OF THIS REPORT

The purpose of this report is to provide information necessary to determine the fair market value of the respondent's property in the State of Utah, pursuant to the provisions of Utah Code Ann. 59-1-210, 59-2-201, 59-2-202, and 59-2-217.

FILING INFORMATION

This report must be returned complete, including this page. DO NOT DETACH ANY PAGES!

This report, complete with all attached schedules, supplementary information, and copies of member, stockholder, and regulatory authority reports as specified below, must be completed and returned on or before **March 1st** of each year to the Centrally Assessed Property section at the following address:

UTAH STATE TAX COMMISSION PROPERTY TAX DIVISION 210 N 1950 W SALT LAKE CITY, UT 84134

This report may also be filed electronically at the following e-mail address:

utilitymail@utah.gov

GENERAL INSTRUCTIONS

Please refer all questions concerning this report to the Centrally Assessed Property section at the address shown above, or telephone (801) 297-3600.

All schedules must be typewritten or electronic facsimile. If additional space is required to complete any schedule, pages may be attached as needed.

The following documents must also be submitted with this report, or be filed as soon as available after the filing of this report:

- A copy of the annual report to stockholders of the company
- A copy of the annual report to stockholders of the parent company (if any)
- A complete copy of the annual report to federal regulatory authorities (or to the Utah Public Service Commission)
- The latest rate proceeding filed with the federal regulatory authorities

In the event that the report to stockholders or the report to federal regulatory authorities is not available as of the filing date, this report must be filed separately by March 1st.

Whenever practicable, accounts specified in this report, and their respective numbers conform with those established by the appropriate federal regulatory authority for each type of public service company (i.e. DOT, ICC, FCC, FERC). Information reported herein should conform to the accounting specifications of the appropriate agency. Non-regulated companies must relate these accounts to their respective accounting systems.

All dollar amounts are to be rounded to the nearest dollar.

Supplemental information or schedules relating to fair market value of the respondent's property must be submitted with this report to be considered in determination of the value.

THIS REPORT SHALL NOT BE CONSIDERED FILED IF NOT COMPLETED IN FULL.



UTAH STATE TAX COMMISSION PROPERTY TAX DIVISION TAXPAYER INFORMATION

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	C	OMPANY IN	IFORMATION			
COMPANY NAME					UTAH TAXPAYER NUMBER	
COMPANY STREET ADDRESS					PHONE NUMBER	
					()	
CITY	STA	·ΤΕ	ZIP CODE		FEIN #	
COMPANY'S INTERNET ADDRESS (IF AVAILAB	BLE)		STATE OF ORGANIZAT	TION	YEAR ORGANIZED	
PREVIOUS NAME OF COMPANY DURING THE	YEAR (IF APPLICABLE)			YEAR UTAH OPERATIO	DNS COMMENCED	
BRIEF DESCRIPTION OF UTAH OPERATIONS						
	COMP	ANY CONTA	ACT INFORMAT	TION		
CONTACT NAME					REFER ALL CORRESPONDENCE TO THIS CONTACT	
TITLE			E-MAIL ADDRESS			
CONTACT MAILING ADDRESS					PHONE NUMBER	
SOLVING I WATERIA ABBITECO					()	
CITY	STA	.TE	ZIP CODE		FAX NUMBER	
					()	
	TAX AG	ENT CONT	ACT INFORMA	TION		
POWE	R OF ATTORNI				SION	
TAX AGENT NAME (IF APPLICABLE)					REFER ALL CORRESPONDENCE TO THIS CONTACT	
TITLE			E-MAIL ADDRESS			
CONTACT MAILING ADDRESS					PHONE NUMBER	
					()	
CITY	STA	.TE	ZIP CODE		FAX NUMBER	
					()	
	COMPA	ANY FINANC	IAL INFORMA	TION		
TYPE OF OWNERSHIP			. –			
•	tnership	☐ Individua		LLC	Other	_
is this company a subsidiary?	YES, WHAT IS THE NA	AME OF THE PAR	ENT COMPANY?			
IS THIS COMPANY PUBLICLY TRADED?	YES, UNDER WHAT SY	/MBOL?	ON WHICH MARKET?			
☐ No ☐ Yes						
CHANGES DURING YEAR AND REMARKS: (AE	DD ADDITIONAL PAGES	IF NECESSARY)				



UTAH STATE TAX COMMISSION PROPERTY TAX DIVISION COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

2008

Page 1

		SYSTEM	TOTAL
		3.3.2	
	TITLE OF ACCOUNT	BALANCE AT END	BALANCE AT BEG
	[a]	OF YEAR [b]	OF YEAR [c]
	UTILITY PLANT		
1	Utility plant (excluding intangible plant)		
2	Construction work in progress		
3	Total utility plant		
4	(less) Accumulated depreciation & amortization		
5	Net utility plant		
6	Intangible plant		
7	(less) Accumulated depr. & amort - intangible plant		
8	Net intangible plant		
9	Utility plant adjustments		
10	Gas stored - base gas		
11	System balancing gas		
12	Gas stored underground - non-current		
	OTHER PROPERTY AND INVESTMEN	ITS	
13	Non-utility property		
14	(less) Accumulated depreciation & amortization		
15	Investments		
16	Other non-utility property		
17	Total other property & investments		
	CURRENT AND ACCRUED ASSETS	3	
18	Cash & cash equivalents		
19	Notes receivable		
20	Customer accounts receivable - net		
21	Other accounts receivable - net		
22	Materials & supplies		
23	Stores expense undistributed		
24	Prepayments		
25	Other current & accrued assets		
26	Total current & accrued assets		
27	DEFERRED DEBITS		
27 28	Unamortized debt expense Extraordinarily property losses		
28	Accumulated deferred income taxes		
30	Unrecovered costs		
31	Other deferred debits		
32	Total deferred debits		
	Total assets & other debits		
33	ו טנמו מספנס מי טנוופו עפטונס		

Balance sheet items should include regulated and non-regulated operating accounts, including all leasehold improvements and all capitalized costs for site acquisition, interest, engineering, and other "soft" costs.

Continued on next page...



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UTAH STATE TAX COMMISSION PROPERTY TAX DIVISION COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

2008

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SYSTEM TOTAL TITLE OF ACCOUNT BALANCE AT END BALANCE AT BEG OF YEAR [b] OF YEAR [c] [a] PROPRIETARY CAPITAL Common stock Preferred stock 2 Paid-in capital 3 4 Retained earnings (less) Reacquired capital stock 5 6 Total proprietary capital **LONG-TERM DEBT** Bonds outstanding 7 8 Advances from associated companies 9 Other long-term debt 10 Unamortized premium on long-term debt (less) Unamortized discount on long-term debt - dr 11 Total long-term debt 12 **OTHER NON-CURRENT LIABILITIES** Obligations under capital leases - non-current 13 Other non-current liabilities 14 15 Total other non-current liabilities **CURRENT AND ACCRUED LIABILITIES** 16 Notes payable Accounts payable 17 18 Customer deposits Matured long-term debt 19 Other current and accrued liabilities 20 Obligations under capital leases - current 21 Total current and accrued liabilities 22 **DEFERRED CREDITS** Accumulated deferred income taxes 23 24 Other deferred credits **Total deferred credits** 25

Balance sheet items should include regulated and non-regulated operating accounts, including all leasehold improvements and all capitalized costs for site acquisition, interest, engineering, and other "soft" costs.

Total liabilities and other credits



UTAH STATE TAX COMMISSION PROPERTY TAX DIVISION STATEMENT OF INCOME FOR THE YEAR - SYSTEM

2008

Page 3

		SYSTEM	TOTAL
	TITLE OF ACCOUNT	CURRENT YEAR	PREVIOUS YEAR
	[a]	[b]	[c]
	UTILITY OPERATING INCOME	[0]	[4]
1	Operating revenues		
2	Operating expenses		
3	Maintenance expenses		
4	Depreciation expense		
5	Amortization & depletion of utility plant		
6	Amortization of utility plant acquisition adjustment		
_	Amortization of property losses, unrecovered plant &		
7	regulatory study costs		
8	Amortization of conversion expenses		
9	Taxes other than income taxes		
10	Income taxes - federal		
11	Income taxes - other		
12	Provision for deferred income taxes		
13	(less) Provision for deferred income taxes - credit		
14	Investment tax credit adjustment - net		
15	(less) Gains from disposition of utility plant		
16	Losses from disposition of utility plant		
17	Total utility operating expenses		
18	Net utility operating income		
	OTHER INCOME AND DEDUCTION	S	
19	Other income		
20	Non-utility operating income		
21	Revenues from merchandising, jobbing, and contract work		
22	(less) Costs and exp. from merch, jobbing, and contract work		
23	Revenues from non-utility operations		
24	(less) expenses of non-utility operations		
25	Non-operating rental income		
26	Equity in earnings of subsidiary companies		
27	Interest and dividend income		
28	Allowance for other funds used during construction		
29	Miscellaneous non-operating income		
30	Gain on disposition of property		
31	Total Other Income		

To include regulated and non-regulated items. All balances must be reported on a consistent basis as those on the total company income statement.



UTAH STATE TAX COMMISSION PROPERTY TAX DIVISION STATEMENT OF INCOME FOR THE YEAR - SYSTEM (CONTINUED)

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		SYSTEM	I TOTAL
	TITLE OF ACCOUNT	CURRENT YEAR	PREVIOUS YEAR
	[a]	[b]	[c]
32	Other income deductions		
33	Loss on disposition of property		
34	Miscellaneous amortization		
35	Miscellaneous income deductions		
36	Total other income deductions		
37	Taxes applicable to other income and deductions		
38	Taxes other than income taxes		
39	Income taxes - federal		
40	Income taxes - other		
41	Provision for deferred income taxes		
42	(less) provision for deferred income taxes - credit		
43	Investment tax credit adjustment - net		
44	(less) Investment tax credit adjustment - net		
45	Total taxes on other income and deductions		
46	Net other income and deductions		
47	INTEREST CHARGES Interest on long-term debt		
48	Amortization of debt disc. and expense		
49	Amortization of loss on reacquired debt		
50	(less) Amortization of premium on debt - credit		
51	(less) Amortization of gain on reacquired debt - credit		
52	Interest on debt to associated companies		
53	Other interest expense		
54	(less) Allowance for borrowed funds used during constr.		
55	Net interest charges		
56	Income before extraordinary items		
	EXTRAORDINARY ITEMS		
57	Extraordinary income		
58	(less) Extraordinary deductions		
59	Net extraordinary items		
60	Income taxes - federal and other		
61	Extraordinary items after taxes		
62	Net income		

To include regulated and non-regulated items. All balances must be reported on a consistent basis as those on the total company income statement.



UTAH STATE TAX COMMISSION PROPERTY TAX DIVISION LISTING OF AMORTIZABLE PROPERTIES

2008

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INSTRUCTIONS

List all categories of property capitalized on the balance sheet that are being amortized, and complete the following schedule. Indicate which items of property you believe are exempt under Utah Property Tax Law and attach an explanation as to why you believe it is exempt.

					ACCUMULATED	AMORTIZATION	
		ASSET		ACCT #	AMORTIZATION	EXPENSED	
		ACCOUNT	ORIGINAL	AMORT	AT CALENDAR	DURING LAST	EXEMPT?
	PROPERTY DESCRIPTION	NUMBER	COST	EXPENSE	YEAR END	CALENDAR YEAR	Y OR N
	[a]	[b]	[c]	[d]	[e]	[f]	[g]
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
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25							
26							
27							



UTAH STATE TAX COMMISSION PROPERTY TAX DIVISION CASH FLOW INFORMATION

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Based upon Utah State Tax Commission rule R884-248-62, the following information is essential to the completion of the annual assessment. Please feel free to attach any additional information you believe would be helpful in understanding and interpreting this schedule as you have completed it. Unless otherwise noted, income and expense items are generated by or through the use of the operating assets of the company.

		MOST RECENT	PREVIOUS YEAR	PREVIOUS YEAR	PREVIOUS YEAR	PREVIOUS YEAR
	INCOME & EXPENSE ITEMS	YEAR 2007	ENDED 2006	ENDED 2005	ENDED 2004	ENDED 2003
	[a]	[b]	[c]	[d]	[e]	[f]
1	Depreciation expense					
2	Amortization expense					
	Deferred income tax expense					
4	Other non-cash expense (attach explanation)					
5	Total capital expenditures (1) Capital expenditures for replacement (2)					
6	Capital expenditures for replacement (2)					
7	Total operating revenue					

Growth Rate: The capital expenditures for replacement are expected to create no growth expectation in cash flows. If you are unable to separate out the non-growth component from your total capital expenditures in a reasonable way, please indicate the expected growth rate that was driving the total capital expenditures being made. Attach a detailed explanation of how this growth rate was arrived at.

As an alternative to providing replacement and mainter	ance capital expenditures, the following is the expecte	ed growth rate
that the total capital expenditures are based upon:	%	

 $^{^{\}mbox{\scriptsize (1)}}$ Total expenditures for capitalized property, plant and equipment.

⁽²⁾ Total capitalized expenditures to replace and maintain existing plant, not to include any increments that expand existing plant or increase productivity or are otherwise expected to result in any real economic growth. Attach a detailed explanation of how these capital expenditure amounts were arrived at.



UTAH STATE TAX COMMISSION PROPERTY TAX DIVISION SUMMARY OF OPERATING PLANT IN UTAH AND RATE BASE

2008

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		UT	AH
	TITLE OF ACCOUNT	BALANCE AT END	BALANCE AT BEG
	[a]	OF YEAR [b]	OF YEAR [c]
	UTILITY PLANT IN UTAH		
1	Total utility plant (excluding intangible plant)		
2	Accumulated depreciation & amortization on utility plant		
_	(excluding intangible plant)		
3	Net tangible utility plant		
4	Intangible plant		
5	Accumulated depreciation & amortization on intangible plant		
6	Net intangible plant		
7	Total net plant		
		UT	
	DESCRIPTION	AMOUNT AT END	AMOUNT AT BEG
	[a]	OF YEAR [b]	OF YEAR [c]
	ADDITIONAL UTAH PROPERTIES		
8	Operating revenues		
9	Gas stored (current)		
10	Gas stored (non-current)		
11 12	Gas stored (base) Balancing gas		
13	Total materials & supplies		
14	Property additions		
15	Property retirements		
		UT	AH
	DESCRIPTION	COST AT END	COST AT BEG
	[a]	OF YEAR [b]	OF YEAR [c]
	SUMMARY OF CURRENT RATE BAS		OI ILAN [6]
16	Property, plant & equipment	<u></u>	
17	Accumulated depreciation		
18	Net plant		
19	Deferred income taxes		
20	Working capital		
21	Other adjustments (please list)		
22			
23			
24			
25			
26			
27	Pote hase		
28	Rate base		

Balance sheet items should include regulated and non-regulated operating accounts, including all leasehold improvements and all capitalized costs for site acquisition, interest, engineering, and other "soft" costs.



UTAH STATE TAX COMMISSION PROPERTY TAX DIVISION LONG TERM DEBT & CAPITAL STOCK

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1		AMOUNT OF	DATE OF	DATE OF	AMOUNT	COUPON OR	DEBT	RATING
	CLASS AND SERIES OF OBLIGATION	DEBT ISSUED	ISSUE	MATURITY	OUTSTANDING*	ANN, INT.	RATING	AGENCY
	[a]	[b]	[c]	[d]	[e]	RATE [f]	[g]	[h]
		LONG-TERM DE	ВТ					
1								
2								
3								
4								
5								
6								
7								
8 9								
10								
11								
12								
13								
14								
15								
16								
 	* - Total amount without reduction for amounts held by respond		Г					
		PAR / STATED				SHARES		
	CLASS AND SERIES OF STOCK AND	VALUE	SHARES	S	SHARES	HELD IN		TICKER
	NAME OF STOCK EXCHANGE	PER SHARE	ISSUED	0	UTSTANDING	TREASURY	S	SYMBOL
	[a]	[b]	[c]		[d]	[e]		[f]
		CAPITAL STOC	K					
17								
18								
19								
20 21								
22								
23								
24								

This page may be copied if necessary.



UTAH STATE TAX COMMISSION PROPERTY TAX DIVISION NON-CAPITALIZED OPERATING LEASES IN UTAH

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IN	เรา	ΓRI	U	C	ГΙ	\cap	N	I.S

List operating leased properties in the state of Utah. The appropriate County Assessor may be notified of properties for which the lessor is responsible for property tax. This page may be copied if necessary to list all non-capitalized operating leases in Utah.

	LESSOR NAME		ADDRESS			SERIAL NUMBER
	[a]		[b]			[c]
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
		1				
		ORIGINAL		TERM	INTEREST	
	DESCRIPTION OF PROPERTY	ORIGINAL COST	LEASE START DATE	TERM END DATE	INTEREST RATE	ANNUAL PAYMENT
	DESCRIPTION OF PROPERTY [d]				4	ANNUAL PAYMENT
1		COST	START DATE	END DATE	RATE	
1 2		COST	START DATE	END DATE	RATE	
		COST	START DATE	END DATE	RATE	
2		COST	START DATE	END DATE	RATE	
2		COST	START DATE	END DATE	RATE	
2 3 4 5 6		COST	START DATE	END DATE	RATE	
2 3 4 5 6 7		COST	START DATE	END DATE	RATE	
2 3 4 5 6 7 8		COST	START DATE	END DATE	RATE	
2 3 4 5 6 7 8		COST	START DATE	END DATE	RATE	
2 3 4 5 6 7 8 9		COST	START DATE	END DATE	RATE	
2 3 4 5 6 7 8 9 10		COST	START DATE	END DATE	RATE	
2 3 4 5 6 7 8 9		COST	START DATE	END DATE	RATE	



UTAH STATE TAX COMMISSION PROPERTY TAX DIVISION CONSTRUCTION WORK IN PROGRESS & MOTOR VEHICLES

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INSTRUCTIONS

Only include costs which are to be capitalized to Property, Plant and Equipment accounts.

Only include amounts which are for expansion and not merely for existing plant replacement.

	,	,		
	COST OF CWIP TO BE COMPLETED WITHIN	SYSTEM	U	JTAH
	[a]	[b]		[c]
1	6 months			
2	12 months			
3	18 months			
4	24 months			
5	30 months			
6	36 months			
7	42 months			
8	48 months			
9	54 months			
10	60 months			
11	66 months			
12	72 months			
13	78 months			
14	Total cost of CWIP to date			
15	Is construction work in progress allowed as part of rate	e base?	☐ Yes	□ No

MOTOR VEHICLE REPORT

Pursuant to Tax Commission Rules R884-24P-60 and R884-24P-61, the Property Tax Division's handling of motor vehicles subject to local Utah registration and taxation has changed. The following information should be reported to receive a deduction on your central assessment: the gross cost and net book value of vehicles registered in the state.

PLEASE NOTE:

Include only motor vehicles that would be classified under Personal Property Schedule Class 22 - Passenger Cars, Light Trucks, and Vans.

Companies using regulatory accounting must use balances in accounts defined similarly to "the original cost of motor vehicles of the type which are designed and routinely licensed to operate on public streets and highways" less the balance in the accumulated depreciation account associated with the motor vehicle asset account described above.

			NET BOOK
	PROPERTY	COST	VALUE
	[a]	[b]	[c]
16	Utah Class 22 Registered Vehicles		



UTAH STATE TAX COMMISSION PROPERTY TAX DIVISION ACKNOWLEDGEMENT

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STATE OF	
COUNTY OF	
I, (NAME)	, OF
(IV WIL)	(22)
(COMPAN)	Y NAME)
BEING DULY SWORN, SAY THAT THE FOREGOING REPORT HA	AS BEEN PREPARED UNDER MY SUPERVISION AND
DIRECTION FROM THE ORIGINAL BOOKS, PAPERS AND RECO	RDS OF SAID COMPANY, AND AS REQUIRED BY
LAW; AND THAT ALL THE FACTS, STATEMENTS AND SCHEDUL	ES IN SAID REPORT CONTAINED ARE TRUE.
	(NAME)
	(TITLE)
STATE OF	
	•
COUNTY OF	
ON THIS DAY OF(MONTH)	, 20, PERSONALLY APPEARED BEFORE ME
	, WHOSE IDENTITY IS PERSONALLY KNOWN
(NAME)	
TO ME (OR PROVED TO ME ON THE BASIS OF SATISFACTORY	EVIDENCE) AND WHO BY ME DULY SWORN
(OR AFFIRMED), DID SAY THAT HE/SHE IS THE	(TITLE OD OFFICE)
	(TITLE OR OFFICE)
OF (COMPAN'	Y NAME)
AND THAT SAID DOCUMENT WAS SIGNED BY HIM/HER IN BEH.	ALF OF SAID COMPANY BY AUTHORITY OF ITS
BYLAWS (OR A RESOLUTION OF ITS BOARD OF DIRECTORS),	
BILAWS (ON A RESOLUTION OF ITS BOARD OF DIRECTORS),	(NAME)
ACKNOWLEDGED TO ME THAT SAID COMPANY EXECUTED TH	IE SAME.
S E	
A	NOTARY PUBLIC
L MY COMMISSION EX	VDIDEC
MY COMMISSION EX	VIIIE9